App F IX 4

19 54
(CP)

File No 46-54
Serial Nos 6, 7, 8,

Previous References
FTB 32-58-1 to 6
CM 5-52-2

Later References
CP) 107-54-1, 2 P. 42

GENERAL AND REVENUE SECRETARIAT

Serial Nos Three

Part B for December 1954

SUBJECT

Levy of Surcharge on the Registered Documents by the Corpora of the city of Bangalore.

To, G O No L 10717-23/Dated 7 12 54
The Comm" Corporation of the city of Bangal
" Inspector General of Registration
" Commissioner for stamps
" , D C Bangalore
" Accountant General
" Controller, C A. D,
" Auditor, Corporation of the city of Bang

Sir. Remarks 5/1/55

2 one Copy 10709/ Dated 7 12 54
Mysore

Levy of Surcharge fees on the Registration of docum
for Bhe city

General and Revenue Secretariat | File No 3783/ml of 1949-50 | [App F III

WD 06071—GPB—20,000—20-6 49

Serial No

From

The Municipal Council Bhe city
No A 4 C' 170/49-50 Dt 2/12/49

Forwards for sanction Resolution dated 13.7.49 of the Bhe city Municipal Council for enhancing the Rate of the above Levy from 1/2 % to 1%.

flag "L"

A printed copy of G.O no 4.9328.33/ml 170.49 6 Dt 15.9.49 sanctioning the above Levy and appending thereto a set of Rules on this behalf is put up.

2) In accordance with the above G.O the Surcharge is to be levied at 1/2 % on all instruments of transfer by Sale gift or mortgage

3) The Rate of duty on the cochatchi and station Municipality was 2% as against 1/2 % levied on the city

4) With the coming into existence of the Corporation from 8.12.49 the above two areas were amalgamated Under the Corporation of the city of Bhe (Transitional provisions) order issued on no L 5319/c M. 49-49-2 dated 2.12.49, the Rules issued by the two Component units in this Regard are made to Continue to apply to the respective areas for durin the existence

flag "F" (overleaf)

NOTE—Cover sheet

Surcharge fees on the Registration of documents in Bombay City.

File No 3783/mb of 19 | General and Revenue Secretariat

Serial No

-ment on the Crew of the difference in the rate of levy.

5) Under Sec 142 of the Corporation Act, it has been provided that this charge may be levied at a rate not exceeding 2% on the Respect of Instrument of Sale or Gift only and not mortgage further under the Corporation Act this duty is not levied when the Value of the property in Con Bhan Rs 5,000/, while under the City Municipal Laws Act the exemption is in respect of properties Valued less than Rs 2,500/.

6) The present proposal is for Revision to levy in the City area to 1% which again perpetuates the disparity between the City and the rest Station area since the elected Corporation would come into existence about the end of May 1950 and as there is need to Revise these Rates thereafter to bring about uniformity between the two areas and also to apply the provisions of the Corporation Act, it is for Consideration and orders whether the proposals may not be deferred for the present

Rec 28/3/50 7) It is seen from Part II page 7 of schedule attached to the J.M. 31/3 notification No L 5319/C-II 49-49-2 and dated 2.12.1949 that the notification relating to the duty on transfers of immovable property under Sec 67 of the

Serial No

Page 9(76)

Suppose this draft Bill 33 in Blue ciff Customs to be in force till the elected corporation comes into being limited under part III of the schedule (dt 3 4 1950) the rules in force relating to the collection of transfer duty & the rate of duty on transfer of property in the erstwhile civil state of Mysore will continue to for a further period Hence this is not the period extended for increasing the rate of duty from half a percent to one percent, as now recommended by the Municipal Bill the difference that now exists in the rate between Chargeable in the city & the civil station area will be equalized after the elected corporation is constituted from 1 6 1950 This question will however be taken up & decided, the rate then adopted being regulated by the provisions of section 142 of the Corporation Act A reply will therefore be sent to the Commissioner that this question may stand till 1 6 1950 or such time as the elected corporation is constituted

L. Secy to Govt
22/2/50

8) A reply may be sent accordingly

SECRETARIAT OF MYSORE
No 14269
Date 22
CENTRAL DE ARTESANIA

NOTE—Contn Sheet

Reference fee on the Registration of documents

File No (4) in B cif- 3783/mel V 12 3/nd of 19

General and Revenue Secretar

Serial No

That the question of this fee may be considered by the Corporation & a report sent Minr to DG) ser 24/2/50

9) DG 18/3/50 ser 14/3/50

10) DP rep/ & 14/3/50

11) Dft Letter to the Comsnr, Corporation of Blue ie putup for approval.

18/3/50

DP 20/3 20

12) Issue & 20/3/50

THE MINISTER FOR LOCAL SELF GOVERNMENT
No 4720
Date 24/2/50

The commissioner, Corporation of the city of Bllw & 10,000/- of 22/3/50 Calls for immediate

In ft 27 3 50

From The Comsnr, Corporation of Blue no A 4 c 170/49 50 Dt 4 4 50 Requests for early orders

13) The question has been referred to the Corporation authorities for the Comsnrs opinion vide this office Letter no. & 10000 Dt 22-3-50 and the

levy of surcharge fee on the registration of documents vide Bln vide Cy 123 √2449

Regarding charges to be recovered from the Corp

14) A draft letter to the Commr is put up for approval

Chgs 8/7/50
WM 14/7/50

15) Issue 11/7/50

The Commissioner of Corporation of the city of Bln
L 1664/Dy 16/7/50

Surr 17/7/50 Calling information

N

Letter no A-4-C 170/49-50 Dy 7-7 50 from the Commr Poorly Corporation, stating that the Corporation have approved of the proposal of the standing Committee that a duty on transfer of property at 1% on the amount of the consideration or the value of the property be levied in respect of such instruments when the amount exceeds Rs 5000/- & that a final report for sanction once be sent after it is approved by the corporation

under sec 142 of the Corporation Act

16) Submit for perusal.

Receipt of further reply will be awaited

15/7 WM 17/7

17) What is the rate at which this tax is levied on the estimated annual value?

18) Submit with a draft letter for approval

17/7/50

19) Issue

17/7 WM 19/7

6) 2449 — Levy of Surcharge fees
2449 / 3163 rel — on the Registration of
No. Documents in the Corporation
area

The Comr., Corporation
of the city of Bgl
(Revision Memo
L 45 11.07 25/7/50
Calls for information

Secret. 26/7

From

The Commissioner,
Corporation of the city of Bangalore

Letter no G1 824/ dated 1/3 8 50,
furnishes the information called for

2a) It is stated that the rate
at which the levy of Surcharge
was made in the erstwhile Civil
Station and is still continued under
the Transitional Provisions order is 2%
under the provisions of Section 67 A of the
Bangalore Municipal Law
Subd with reference to Para 17 Supra

28/8/50 — 2) The receipt of a further
reference from the Commissioner
of the Corporation may be awaited
(vide his letter dated 1/7 Jul 50

Sust
29/8/50
Returned — 3) Submit a draft ~~letter~~ for approval
(Remainder Secretariat work)

Reminder sent 25/8/50

3163/50 51 Levy of Surcharge fees on the Registration of Documents

23) A ~~D.O~~ Reminder is put up for approval

6/2

24) Issued 6/2/53

Issued ~~Non~~ Reminder No. 19461 dt 10.2.53

Reminders L 5789 dt 29-8-51
" L 11396 dt 15-1-52
" L 8238 dt 27-8-53
" L 4790 dt 23-7-53
" L 5540 dt 7-8-53

25) D.O Reminder is put up for approval

8/11/11 8/11/53

26) The CW to pl. sanction to draft

11/11

27) The Dft Reminder put up for approval

12/11 8/12/11/53

28) 14/11

Levy

29) Issue

16.11.53 SECTION

D.O No. L 11028 Dated 30.11.53 Reminders.

21/11 8/11

Sd/- A. 4/12/53.

4/12/53

(8) OTC3/12

Levy of Surcharge on the Registration of documents

Proceedings

The Corporation Bill Corporation Act 1 / 1936/54-SV Dt 22 / 12 Paragraphs the Civil Corporation Calls for

30) The Commissioner's Report as per proposal

31) The Amendment of the Property Tax Comprehensive Bill prepared in the Secretariat

32) It may not be correct to postpone drafting about Surcharge Tax an amendment of the Act, untill passing the Amendment.

33) The Commissioner may perhaps be asked to take action for enforcing levy of the Surcharge on both the civil area and the city under the Corporation Act.

33) For orders

Ca 3/2/54

34) Pursuant a draft amendment Bill thereto may be submitted to the Sanctioning Committee on the 7th day of the meeting

35) Comprehensive Bill for the amendment of the Corporation has been prepared and

Levy of Surcharge on the Registration of documents.

Mysore Government Secretariat

[App F III 2

File No 6943 of 1952-53

WD 03547—CPB—40 000—14 8 53

Serial No

it is undergoing Secretary. It may not be appropriate and desirable to draft another Bill and this have two Bills at the Same time for amending the Stamp Act. As the Comprehensive Bill has not yet been finalised. This amendment may also perhaps be incorporated in that Bill

36) Kind reference is also invited to Rules 38 to 45 in part III of the Mysore Govt Business Rules wherein is prescribed the procedure to be followed for initiating legislation

Cy 9/2/54

Sec 9/2

Pl Resp immediately

13/2

37) Sec 154 of the Corporation Act provides the levy of duty on transfers of immovable property at a rate not exceeding 2%, where the consideration or value of the property exceeds Rs 5000/. If fresh Rules are framed under this provision enforcing the collection this duty and the exemption will be lessened, inasmuch the Corporation has postponed

Sec to pass Cy 13/2/54

NOTE—Contn Sheet

Leave of Discharge on the Registration of documents

File No 6943/rel of 1953-54

Mysore Government Secretariat

Serial No

framing new Rules as they propose to get the Act amended to reduce the Exemption Limit from Rs 5000/- to Rs 2,500/- as at present the City M.C.'s Act Such Reduction of the Limit may not be justified on the present Conditions of high appreciation and the values of properties Especially in a City like Bdre No amendment of this provision appears to be necessary. If approved the Corporation will be asked to frame such Rules on lines Subject under Sec 142 of the Corpn's Act which will bring about uniformity as between this City and the civil area 38) Dft a letter to the Commr Bg 15/- Sdy 18/2

28/2

2-MAR 1954

39) Dft letter to the Commr C.C.B. to submit for approval Bg 23/2/54 Secy (Legislation) 40) 28/2

Sdy 27/2 To

41) 4/3/54

The Commr C.C.B.

Sec A. 1513/52

Sdy 17/3

Linked from Nos L. 16 & 71 dated 5.12.3.54

Draft file Letter for information

No. 6779/Law Cons 24-53-6 dt 26/3/54

42) Issue Sdy 3/4

Mysore Government Secretariat

Levy of Surcharge on the registration of documents

6943 File No of 195

[App F III 2 (1)

Serial No	
	To The Commissioner C C B Letter no B 1 1856/53-4 dated 12/16-4-54 forwards an interim report
	By The Commissioner C C B Letter no A-1 P-R 24/54-5 dt 1/16-7-54 Requests Government to raise the rate of transfer duty from ½ / to 2/
43	The rate of duty on transfers of immovable property is ½ % in the City and 2% in Civil Station. To bring about uniformity, the Commissioner C C B was asked addressed in his office letter dated 12-3-54 to forward proposals to bring about uniformity in the rate. The Commissioner has forwarded the Resolution dated 23-6-54 of the Corporation agreeing to raise the rate of levy from ½ % to 2% with a view to remove the difference between the City and Civil Station.
44	The question of rate is decided by the Corporation. The point is that the Rules governing the levy of said duty

Note — Contn Sheet

Levy of Surcharge on the Registration of documents by the Corporation

(12) File No 69 K 35 SOI 52605 of 195 — Mysore Government Secretariat

Serial No

ad 1/2 /, framed under the City Municipalities Act '33 are still in existence in Bangalore City & the Scale is made equalised now & the Rules governing such levy may have to be uniform therefore the Commissioners will have to be asked to frame Common Rules for both the areas. ~~and~~ for orders with reference to para 38 supra

vide Resolution Page No 9

~~26/7/54~~ 27/7/54 45) Pl Prepare draft rules or get draft rules from the Corporation incorporating levy in the rules Then the Commissioners will have to be requested to submit the Rules

9/8

46) Draft letter Calling for draft Rules is put up for approval

10/8 12 — 12/8

Pl discuss 9/8 28/8

Discussed 28/8

47) Draft G.O sanctioning the levy of Surcharge duty at 2% and the Rules framed by the Commissioners to be levied and collected of said duty are put up for approval in connection with the above proposals

6/9/54 7 — 10/9

WD 04861—GPB—60,000—22-1 54

Levy of surcharge on the Registration of Documents by the Corporation

Mysore Government Secretariat | File No 2605/Rec of 195 | [App F III 2 (13)

1008 AD

Serial No

The DG rules may kindly be appd and referred to the Law Secy for legal Scrutiny and return

144

Secy (Rev)

48) for fo scrutiny

15 1954 GP 15/9

Law Secy)

SECRETARY TO GOVERNMENT 1 DEC 1954 LAW DEPARTMENT

Legis 17/9/54 Mas 17/9/54

49) Kind Reference is invited to the Resolution of the Corporation of the City of Bijapur dated 23-6-54 Flag C ... from As per Rule Section (2) of Section 98 of the Corporation Act, 1949, when the Corporation has determined to levy any tax at a new rate, the Commr has to publish a notice in the manner prescribed laid down in Rule Section (1) specifying the date from which, the rate at which and the period of levy if any for which such tax shall be levied

50) Since a Copy of the notice said to have been published in this behalf is not ascertainable in the file, it is not known whether the notice has been published as required

Note—Contn Sheet

Levy of Surcharge on the Registration of documents by the Corporation

(12) (14) File No 1008/21 of 195 | Mysore Government Secretariat

Serial No

by Sub Sections (1) and (2) of Section 98 of the Act The Administrative Secty may therefore be requested to furnish the information if the notice has not been published in the manner required by Sub Sections (1) & (2) of Section 98, as it appears to be necessary to issue a fresh notice as required by Section 98 specifying the date from which the rate at which and the period of levy if any, for which Surcharge shall be levied.

5) Further under Section 373 (1) of the Act any rule made under the Act has to be published in the Official Gazette in English and in Kannada

In view of this the Rules to be framed by Govt under Section 164 of the Act has to be published in the Gazette The rules will therefore have to be issued separately in the form of a notification.

Encl
11/10

JJ 12/10/54

5 2) May 13/10/54
Law Secy)
53) Secretary — L S C) Ce

SECRETARY TO GOVERNMENT 6701 13 OCT 1954 LAW DEPARTMENT

4969 16 - 1954

1520/54 Mys 16/10/54

16/10 Under

WD 04861—GPB—60 000—22-1 54

Serial No

54) Kind reference is invited to Page 27 of Correspondence wherein it is stated that the Corporation has published in the Gazette and Local Papers calling for objections to the Proposed Levy at 2% After hearing the objections the Corporation has resolved to levy the duty at 2% the date from which the levy of revised levy Comes into force has not been specified As this is only the enhancement of the existing levy, Specification of date for the enforcement of the Proposed levy may not be necessary as this Statutory Conditions have been Complied

Flag "C"

55 Draft G.O Sanctioning the levy of Surcharge duty at 2% and draft Notification issuing the Rules Regulating the levy and Collection of the said duty are put up for approval

56 For approval or else orders with reference to Paras 49 to 53 Supra

Dt 19/10/54 Sec 21/10

57) Dft G.O (notification maybe appd

Secy Dept

21/10

58) For perusal before issue

Minister for Revenue

Secy

Secretariat Govt of Mysore 21 1954 Revenue Department

Fl 28 1954

Secretary to Government Revenue Department 8199 30 OCT 54

Note—Contn Sheet No 9226

22/10

59)

27/10

Levy & Surcharge on the Registration of Documents by the Corporation

16) File No. 2605/Ank of 195

Mysore Government Secretariat

Serial No

Remarks)

60) L 30/10/54 — 30-10-54

61) 611 4/4 D 11 11 54 — II 12 11

Minister L&S(?) 62) — 6509/R — REVENUE & PUBLIC — 5635 — 1 NOV 1954

63) 29 11 54

64) Done 29/11 — II 5011

SECRETARY FOR — 4 — 1954 — DEPARTMENT

OFFICE OF THE REGISTER FOR HEALTH & LOCAL SELF GOVERNMENT — 12 NOV 1954 — No 3629

To

I — The complete Mys Gazette.

L 10709-/C.M 46-54-7 dy 7-12-54

Notifies the surcharge levy.

Copy to - 1) Corr e.c.B

2) D & R

3) Cor for Stamps

4) D.C Bl Cons

5) A.G. Mys. Bl Cons

6) C, S. A.D

7) Auditor e.c.B

L- 10710-C/A-7-12-54

II — To The Corr e.c.B

" D & R

" Cor Stamps

" D C Bl Cons

" A G.

" C S A.D

" Auditor C.e.B

Published in Gazette dated 16.12.54 Page 979

SECRETARY TO GOVT — 6028

Pb 28/12/54

R 10717-28/C.M 46-54-8 dy 7-12-54

Sanction issued to Rules

GPB—CD.06—R-22-1-11-61—MYD

Regn-1272

No 14 C 170/49-50

CITY MUNICIPAL OFFICES

Bangalore, dated 2nd Decr. 1949

(1)

FROM

GEORGE MATTHAN, B Sc,
MUNICIPAL COMMISSIONER,
BANGALORE CITY

To

Sri A C NIRVANI GOWDA, B A,
Secretary to the Government of Mysore,
General Department,
BANGALORE

SIR,

Subject - LEVY OF SURCHARGE FEE ON THE REGISTRATION OF DOCUMENTS IN BANGALORE CITY

Adverting to Government Order No L 9328-33/M1 170-45-6 dated 15-9-1947 sanctioning levy of Surcharge Fee at the rate of Half percentum on the registration of documents in Bangalore City, I have the honour to state that in order to bring about uniformity in the levy and in order to augment the resources of the Municipality the matter of enhancing the existing rate to two percent was placed before the Managing Committee at their meeting held on 28-5-49 as per proposition moved by Sri N Keshava Iyengar, B A, B L, Municipal Councillor The Resolution of this Committee to the effect that the Surcharge fee may be increased to one percent was also approved by the Municipal Council at their meeting held on 13-7-49 Copies of these resolutions are enclosed herewith for favour of information

2 It may be mentioned in this connection that according to the existing rate at ½%, the income derived by the Municipality for the past six quarters is Rs 1,14,083-12-0 as per details noted in the margin and the income would be doubled provided sanction is

1-10-47 to 30-6-48	Rs	56,959- 0-0
1-7-48 to 30-9-48	Rs	23,522- 0-0
1-10-48 to 31-3-49	Rs	34,602-12-0
	Rs	1,14,083-12-0

is accorded to the resolution of the Council

3 The rates prevailing in other city Municipalities of the State are noted in the *margin.

*	Name of the Municipality	Rate
1	Mysore City Municipality	1%
2	Davanagere Municipality	1½ (G O No L 10162-8/M1 188-48-4 dated 10-3-49)

4 I request you to be so good as to obtain sanction of Government to the Resolution of the Council in the matter

Yours faithfully,

rs/ MUNICIPAL COMMISSIONER

(3)

PROCEEDINGS OF THE MANAGING COMMITTEE DATED 28-5-1949

149 Council resolution dated 19-4-1949 referring to the Managing Committee the proposition of Sri V Keshava Iyengar that in order to bring about uniformity in the levy and in order to augment the resources of the Municipality the levy of the Municipal charge on registration of documents be enhanced to 2 percent

Resolution - The Municipal Surcharge Fee on the registration of documents be increased to 1%

Sd R SUBBANNA
Chairman,

"COPY"

for Municipal Commissioner

PROCEEDINGS OF THE MEETING OF THE COUNCIL DATED 13-7-1949

100 Opinion of the Managing Committee dated 28-5-1949 that the Municipal surcharge fee on registration of documents be increased to 1%

Resolution - OPINION APPROVED

Sd R SUBBANNA
Honorary President

"COPY"

for Municipal Commissioner

Appendix F G—1] No 4

SUBJECT Levy of surcharge fee on the registration of documents in Bombay city

Diary No of letter replied to

General and Revenue Secretariat

( )

the 194

Date of issue

Signed by

List of enclosures

Copied by

Examined by

Section

File No

Serial No

No L 10000 D 22/3/50

To

The Commissioner

Corporation of the city of Bombay

(through the Mayor)

Sir,

With Reference to letter no A 4 C 170/49 50 dated 2 12 49 received from the Municipal Commr, Bombay city ~~the~~ Resolution read with the enhancement of the fee from 1/2 % to 2% on the city area also, I am directed to state that under the Corporation of the city of Bombay (Transitional provisions) order issued on no.

(7) (5)

No. L 5319/C M 49-49-2 dated 2 12 49

The Rules issued on this behalf ~~are~~ by the two Component Units continue to apply in respect of areas during the interim period

In view of the disparity in rates between the two areas, the Corporation must also have to consider this question of levying about enhancing rates for this levy in the area comprised in the erstwhile B'class as defined in Sec 3 of the Corporation Act, by dropping the provisions of Sec 142 of the said Act, and framing fresh Rules therefor

I am therefore to request that the Corporation may consider this aspect and send up an early Report to Govt.

Yours faithfully
from [illegible]
for Secy
Addl 1873/50

CORPORATION OF THE CITY OF BANGALORE

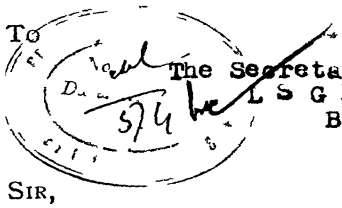
No A-4-C-170/49-50

Corporation Offices,
Bangalore

Dated 19 1950

From

The Commissioner,
Bangalore Corporation,
Bangalore



To

The Secretary to Government,
L S G Department,
Bangalore.

Sir,

SUBJECT - Levy of Surcharge Fee on the Registration of Documents in Bangalore City.

In inviting kind reference to this office Letter No A 4.C.170/49-50 dated 5th Dec 1949 regarding the above subject, I have the honour to request that early orders of Government may be kindly obtained in the matter

Forwarded with compliments

Yours faithfully,

M A Y O R

COMMISSIONER.

svk/-

Appendix F G—1]

SUBJECT Levy of Surcharge fee on the Registration of documents in Bihar city

(1)

Section

File No

Serial No

Diary No of letter replied to

No L 1664/16 S 50

To

The Commissioners
Corporation of the city of Bihar
(Through the Mayor)

Sir

In the Reference to your letter no A.C.C 170/49-50 dated 4 4 50 on the above subject I am directed to state that further information has been called for from your office letter no L 10000 dated 22 3-50 and the question of powers in your office. An early reply thereto may kindly be sent

Yours faithfully

for L-S G Secy

8/5/50

General and Revenue Secretariat

( )

the 19

Date of issue

Signed by

List of enclosures

Copied by

Examined by

WD 06171—GPB—30 000—4 6 49

(8) (10)

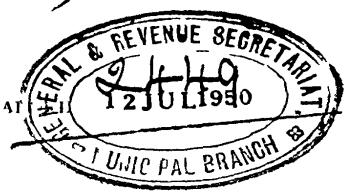
CORPORATION OF THE CITY OF BANGALORE

No. A-4.C.170/49-50
Encl: Notification

CORPORATION OFFICES
BANGALORE,
Dated 1st July 1950

FROM

THE COMMISSIONER,
CORPORATION OF BANGALORE,
BANGALORE.



TO

The Secretary to the Government of Mysore,
Local Self Government Department,
BANGALORE.

SIR,

Subject - LEVY OF SURCHARGE FEES ON THE REGISTRATION OF DOCUMENTS

Ref - Correspondence ending with your letter No. L 1664 dated 16-5-1950.

With reference to the above, I write to state that the Corporation at its meeting held on the 29th May 1950 approved the proposal of the Standing Committee (Taxation and Finance) that a duty on transfer of property at 1% on the amount of the consideration or the value of the property, be levied in respect of such instruments where the amount exceeds Rs 5000/- vide item (1) of the notification enclosed. The proposal is published for objections and after the Corporation finally approves it by a resolution under section 98 (1) of the Bangalore Corporation Act, the matter will be referred to the Government for sanction of the levy as required by section 97 (g) of the Act

Forwarded with compliments

N Keshavaiengar
MAYOR

Yours faithfully,

COMMISSIONER

rs/

(9)

OFFICE OF THE COMMISSIONER, CORPORATION OF BANGALORE

No D 114/A/50 Dated the 9th June, 1950

NOTICE.

It is hereby notified for the information of the public that the Corporation at its meeting held on the 29th May 1950 has determined to levy the following taxes at the rates specified against each with effect from the 1st October 1950 as laid down in Section 98 (2) of the Corporation Act of Bangalore, 1949

2 Objections and suggestions may be submitted to the Commissioner Corporation of Bangalore, till the 20th July 1950

MIR SAFDAR HUSSAIN,
Commissioner

(a) Property Tax including a tax for general purposes water tax and sanitary cess and lighting tax

Annual valuation of buildings and lands	Rates of taxes on annual value
[1] From Re 1 to Rs 500	12 1/2 % per annum
[2] From Rs 501 and upwards	14 % per annum

(b) Tax on vacant lands per ground of 2,400 sq feet

[1] Water tax and sanitary cess	Rs 3
[2] Lighting	Re 1
[3] General purposes	Rs 4

(c) Tax on profession, arts callings, business and appointments

	Half yearly
Class I—All persons whose monthly income is Rs 5 000 or upwards	Rs 125
Class II—All persons whose monthly income is R 3,000 or upwards but less than Rs 5,0	Rs 100
Class III—All persons whose monthly income is Rs 2 000 or upwards but less than Rs 3,000	R 75
Class IV—All persons whose monthly income is Rs 1 000 or upwards but less than Rs 2,000	Rs 50
Class V—All persons whose monthly income is Rs 750 or upwards but less than Rs 1,000	Rs 25
Class VI—All persons whose monthly income is Rs 500 or upwards but less than Rs 750	Rs 15
Class VII—All persons whose monthly income is Rs 200 or upwards but less than R 500	Rs 6

(d) (1) Foreign Hawkers

[i] Precious stones & Jewellery	Rs 10 per quarter
[ii] Drapery such as piece good	, 2 8 0 do
[iii] Hardware and all other articles except items [i] & [ii] above	, 2 8 0 do

(2) Local Hawkers

All articles	, 1 8 0 do
[3] Sowcars money lenders and pawn-brokers in respect of an estimated or actual income of Rs 1 000 or less	Rs 12 0 0 per annum

(e) Tax on Carriages and Animals

	Half-yearly rate
For every four wheeled vehicle with springs or other appliances acting as springs constructed to be drawn by one or more animals	Rs 4 8 0
For every two-wheeled vehicle with springs or other appliances acting as springs constructed to be drawn by one or more animals	, 3 0 0
For every bicycle or tricycle	„ 1 0 0
For every other vehicle with springs or other appliances acting as springs not being a child s perambulator or go car	„ 1 8 0

(10)

For every elephant	Rs	12 0 0
For every camel	,,	6 0 0
For every horse or mule not under 12 hands	,,	4 8 0
For every bull bullock, male buffalo pig, goat, dog	,,	0 8 0
For every horse or mule under 12 hands	,,	1 8 0
For every race horse	,,	10 0 0

N B—It is proposed to transfer the administrative control of the public conveyance in the Civil Station area from the Deputy Inspector-General of Police, to the Corporation to be in conformity with the procedure obtained in the City area

(f) Tax on Carts

Double bullock cart	Rs	4 per annum
Single bullock cart	,	1 do

(g) Levy of Octroi on Animals or goods or both, brought within the Octroi limits of the Corporation of the City of Bangalor fore consumption of use therein

OCTROI

Class I—Articles of food or drink for man or animals

Cocoanuts fresh	Rs	0 0 1	each
Cocoanuts dry	,	0 8 0	per maund of 960 tolas
Betel leaves	,	0 0 2	per bundle of 100
Sugar	,	1 0 0	per cent advalorem
Oats	,,	1 0 0	,,
Bran	,,	1 0 0	,,
Chaff	,	1 0 0	,,

Class II—Oil and Oil Seeds

Kerosine oil	,,	0 2 0	per tin (4 gallons)
other oils) not intended for	,	0 2 0	per md of 960 tolas
oil seeds) human consumption	,,	0 2 0	per candy of 160 seers

Class III—Articles used in the construction of buildings

(1) Timber

		Per ton of 50 c ft	
		Log	**Sawn**
[a] Teak and Honney	Rs	6 0 0	4 0 0
[b] Black wood	,,	2 0 0	3 0 0
[c] Other wood	,,	1 0 0	1 8 0

2	Chunam or lime	Rs	0-4-0 per cart load
3	Roofing tiles (Mangalore pattern)	,,	1-9 0 per cent advalorem

Class IV—Tobacco

(a)	Cigarettes, Cigars, Beedies, snuff Gudak and in other form	Rs	3 0 0 per maund of 960 tolas
(b)	Tobacco dust including beedi tobacco	,,	0 8-0 do
(c)	Tobacco Stalk (Kaddapudi)	,,	0 4-0 do

Class V—Piece goods and other textile fabrics and manufactured articles of clothing and dress

Piece goods and other textile fabrics and manufactured articles of clothing and dress —Vide Appendix (A)	R	0 0 3	per rupee advalorem

Class VI—Metals

Metal and articles made of metals	,	1-9 0	per cent advalorem

Class VII—Other articles which are not specified above and which may be approved by an order in this behalf

1	Horsegram	Rs	1 0-0	per cent advalorem
2	Foreign (Non Indian) Raw Silk	,,	2-0-0	do
	Foreign (Non Indian) Art Silk and art silk yard	,,	1-9-0	do
4	Coffee	,,	1-9-0	do
5	Tea	,,	1-9-0	do
6	Tallow, Whale oil, Fish oil and all other fats	,,	0-2-0	per maund of 960 tolas weight

(11)

7	Cement	Rs	1 9 0	% advaloiem
8	Cuddappa slabs	,	1 9-0	do
9	Foreign (Non Indian) soaps	,	1-9 0	do
10	New Gunnies	,	1-9 0	do
11	Vegetable Ghee, Deodorised Oils, Hydiogenated Oils, Refined Oils and vegetable products	,,	0 2-0	per maund of 960 tolas weight
12	Iron Building Materials-Appendix (B)	,	1-9 0	% advaloiem
13	Musical goods, Cu lery crockery	,	1-9 0	do
14	Perfumes, viz scents etc,	,,	1-9-0	do

N B —Certain articles which are otherwise dutiable may be exempted fiom octioi as heretofore as follows —

[1] Personal baggage of travellers goods bonafide—the property of Government at the time of import and accompanied by an invoi e certified by the Departmental head concerned that the property contained therein belongs to Government

[2] Goods which are declared not to be intended for use or consumption within the octroi limits of the Corporation of the City of Bangalore and are taken to the Bonded Warehouse as provided in the Bye-laws, provided that if such goods be not exported they shall pay the full duty

[3] Six green cocoanuts six dry cocoanuts, 100 betel leaves and one seer of tobacco if brought for personal consumption by bonafide travellers or passengers in Railway train

[4] Piece-goods which are exported by the local merchants from within the octroi limits of the Corporation of the City of Bangalore to outside places if they are returned back by the addressee and received by the sender within 60 days from the date of despatch provided the goods are produced at the Central Octroi Office before despatch with a duplicate list showing the description and value of the articles sent, and the goods so received back are proved to be the same as those that were originally despatched the list will be checked and certified to serve as proof for identity of the goods

[5] Mysore made cumblis imported into the octroi limits of the Corporation of the City of Banga ore

[6] Handspun and handwoven khaddar imported into the octroi limits of the Corporation of the City of Bangaloie

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APPENDIX 'B'

List of articles coming under Iron Building Materials

1 All structural sections —

[a] Heavy sections, beams, girders including compound channels plate girders R S joints

[b] Light sections—Light joists channels angles tees flats specials of steel sections and bars of all sections and various sections used for nical trussers gates etc

II Rails of all sections

III Plates of sheets galvanized plain sheets black strips galvanized sheet extras, roofing gutter and down pipe fixings

IV Miscellaneous —

[a] Cast iron pipes wrought iron pipes and fittings steel pipes and fittings galvanized iron pipes cast iron main water pipes, and cast iron sanitary fittings

[b] Hinges, pad locks bolts pillar brackets, screws, bolts and nuts, and washers rivet and other iron fastening of doors, window ventilators, etc , su h as towel bolts eye ets, hooks rings handles, locks, etc

[c] Wire nail of various sizes

[d] Wires of various sizes

[e] Wire nets of all kinds weldmesh of all sizes, expanded metals plain woven wire fencing B N O fabrics

[f] Cast iron ventilators, ornamental grills and railings

[g] Cast iron and wrought iron supports and pillars

V Zinc sheets both plain and corrugated

VI All steel and other iron materials including tools and other instruments used for buildings

N B—Both spare parts as well as finished article whether new or old pertaining to the above will be subject to the levy of octroi duty

[h] **Tax on Advertisements**

	Rates per calendar month or less	
	Maximum	Minimum
[a] For a space up to 10 sq ft	Rs 5 0 0	Rs 3 0 0
[b] For a space over 10 sq ft and upto 25 sq ft	„ 10 0 0	6 0 0
[c] For every additional 25 sq ft or less	„ 1 0 0	„ 0 12 0
2 Posters		
[a] For space not exceeding 4 sq ft	„ 2 0 0	„ 1 0 0
[b] For space not exceeding 8 sq ft	„ 4 0 0	„ 2 0 0
[c] For every additional 10 sq ft	„ 0 8 0	„ 0 4 0

3 Advertisements carried on vehicles drawn by bullock human beings, horses, cycles, or any other device carried on any vehicle or tram car

[a] For each vehicle other than motor car or lorry or any other mean of conveyance propelled by electrical or mechanical power	Rs 5 0 0 [Per diem]	Rs 2 0 0
[b] For each motor car or lorry or any other means of conveyance propelled by electrical or mechanical power except bus tram car and trollies	„ 15 0 0 [per diem]	„ 10 0 0
[c] For each bus, tram car and trolley	„ 75 0 0 [per month or less]	50 0 0
4 Advertisement Boards carried by sandwich board men	„ 2 0 0 [per diem]	„ 1 0 0
Illuminated advertisements and sky signs—		
[a] For space up to 5 sq ft	„ 10 0 0 [per month or less]	„ 6 0 0
[b] For space above 5 sq ft and upto 25 sq ft	15 0 0 „	„ 10 0 0 „
[c] For every additional 25 sq ft or less	„ 5 0 0	„ 2 0 0 „
5 For advertisements exhibited on screens by means of lantern slides —		
	[per month or less]	
[a] For space up to 5 sq ft	„ 4 0 0	Rs 2 0 0
[b] For space over 5 sq ft but upto 25 sq ft	5 0 0	„ 2 8 0
[c] For every additional 25 sq ft or less	2 0 0	„ 1 0 0

7 In respect of advertisements on hoardings, wallposts, in the form of non illuminated sky signs

	Per week of 7 days	Per half year	Remarks
[a] For a space not exceeding single royal	Rs 0 2 0		
[b] For a space over a single royal and upto 10 sq ft	Rs 1 4 0	Rs 24 0 0	(Based on rates calculated on 6 months rent less 20 % in lieu of rebate)
[c] For a space over 10 sq, ft and up to 25 sq ft	Rs 2 8 0	Rs 48 0 0	
[d] For every additional 25 sq ft or less	Rs 0 4 0	Rs 5 0 0	
(2) Posters			
[a] For space not exceeding single royal	„ 0 2 0	—	
[b] For space not exceeding double royal	„ 0 4 0	—	
[c] For every additional 10 sq ft or double royal	„ 0 8 0	—	
[3] [a] For each vehicle other than motor car or lorry or any other means of conveyance propelled by electrical or mechanical power	„ 8 0 0	—	
[b] For each motor car or lorry or any other means of conveyance propelled by electrical or mechanical power	„ 15 0 0	—	
[4] Advertisement boards carried by sandwich board men	—	Rs 1 0 0	
[5] Illuminated advertisements and sky-signs			
[a] For a space upto 5 sq ft		„ 1 0 0	
[b] For a space above 5 sq ft and upto 25 sq ft	—	„ 1 8 0	
[c] For every additional 25 sq ft	—	„ 1 4 0	

(1) A duty on transfers of property in the shape of an additional stamp duty at 1 % on the amount of the consideration or the value of the property provided that no such duty shall be levied in respect of such instruments where the amount does not exceed Rs 5,000

Levy of Tolls on Animals entering the limits of the Corporation of the City of Bangalore

1 [a] Under Section 97 [h] of the Corporation Act with the previous sanction of the Government a toll on animals and vehicles entering the limits of the Corporation of the City of Bangalore will be levied at the following rates —

On every lorry	Rs	1 8 0
On every bus	„	1 0 0
On every motor car	„	0 12 0
On every motor car with or without side car	„	0 4 0
On every pedal cycle or tricycle	„	0 2 0
On every four wheeled carriage on springs	„	0 4 0
On every two wheeled carriage on springs	„	0 2 0
On every hackney or cart drawn by men bulls, bullocks, horses asses and mules laden	„	0 4 0
On every hackney or cart drawn by men, bulls bullocks, horses, asses and mules not laden	„	0 2 0
On every buffalo or bull or bullock laden	„	0 0 6
On every horse over 13 hands laden or ridden	„	0 1 0
On every horse over 13 hands not ladden or ridden	„	0 0 6
On every elephant	„	0 8 0
On every camel	„	0 1 0

(14)

APPENDIX 'A'

List of Art cles fall g under the Category of Piece goods and other Textile Fabrics and Manuf ctu ed Art cles of Cloth ng and Dress

Sl No	Name of Articles	Manufactured From	Uses
1	Neck ties and Bows	Silk, Cotton &c,	
2	Collars	Linen, flannel, lace &c	As worn by ladies and gentlemen
	Braces	Cotton elastic &c	do gentlemen
4	Belts with or without buckles and cumber bands	Silk, Cotton and linen &c	do ladies and gentlemen
5	Corsets and Drill covered corset shields	Cotton and linen &c	do do
6	Laces	Silk and Cotton &c	For trimming Ladies and children
7	Trimmed jimps with or without balls fringes and beads &c	Silk and Cotton	Worn over dresses by Ladies
8	Ribbons (narrow and broad)	Silk and Satin	For trimming hats and dress making bows &c
9	Braids, tapes and cords	Silk and Cotton	For trimming hats and children's suits &c
10	Under vest, ready made	Silk Cotton and Wool stitched, woven and knitted	
	Shirts ready made	do	
	Drawers ready made	do	
	Lady s Dress do	do	
	Children s do	do	
	Gent s Suitings and Clothing	Cotton and Woollen	
11	Hand kerchiefs hemmed and stitched	Cotton and Silk	
12	Mufflers do	Woollen Cotton & Silk	
13	Napkins do	Cotton and Linen	
	Towels do	do	
	Table cloths and Tea cloths stitched	do	
14	Hats, Caps, Bonnes and other headgear	Silk Woollen, Felt Pith Cotton straw-trimmed	
15	Stockings and Socks	Cotton Woollen and Sill	
16	Gloves	Silk and Leather	
17	Boots, Shoes & Slippers also bootlins	Leather, Cloth Canva , Grass &c	
18	Morocco cloth or imitation leather	Linen and Cotton &c	For lining carriages and making soft shoes
19	Boas feathers, flowers, &c	Feathers, Cotton, Silk &c	Worn by ladies and for hat adornments
20	Bibs, fronts or singlets &c	Cotton, Linen and Wool &c	As used by children and ladies
21	False Cuffs, Fal e [illegible] shirt fronts	Linen and Cotton &c	do Gents and ladies
22	Hairpads and fronts	Wire and Cotton Linen coverings	do Ladies
23	Holdalls	Check Waterproof	do travellers
		Canvas, Khaki Twill, Fitted handles straps &c	
24	Shawls Opera and Shoulders wraps	Woollen, Silken Woven & Knitted	
25	Trimmings and braids	Cotton Linen and Silk	As used for ladies and children s wearing apparel and furnishing purposes
26	Carpetings	Hemp Jute &c	
27	Bath mats	Made of thick towelling &c	
28	Pillow cases and Quilts and ready made pillow and cushions	Cotton, Silk, satin &c	
29	Dress preservers, Dress shields	Cloth	For use with wearing apparel
30	Including (vide Notification No 1568 dated 27-6-1907)		
	(a) Kimblies blankets		
	(b) Course cotton Country carpets		
	(c) Fabrics of hemp or jute		
	(d) Cotton and Linen Piece-goods		
	(e) Woollen piece goods		
	(f) Silken piece goods		
	(g) Embroidery		
	(h) Other Textile Fabrics including plastic and rayon fabrics		
	Manufactured articles of clothing and dress Umbrellas		

Appendix F G—1]

SUBJECT

No 4

15

Diary No of letter replied to

General and Revenue Secretariat

( )

the *194*

Date of issue

Signed by

List of enclosures

Copied by

Examined by

Section

File No

Serial No

No L 4511 L 25 7 50

To The Commissioner,
Bcity Corporation Limited
Mayor

Sir,

With reference to letter No A-4 C 170/49-50 dt 7-
on regard to the levy of
- charge fees on the Registration
of Documents in the Corpora
I am directed to request
you to state the rate at wh
this tax is levied in the
erstwhile civil Station

Yours faithfully
for
Under Secy to Govt

WD 02703—GPB—17 000—28 4 48

(16) (162)

CORPORATION OF THE CITY OF BANGALORE

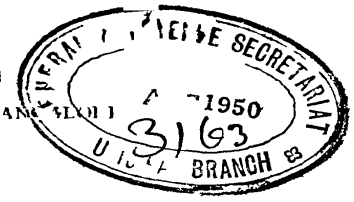
Gl.824
Encl (one)

CORPORATION OFFICES
BANGALORE,

Dated 1st August 1950
3

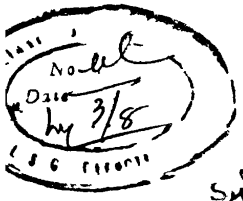
FROM

THE COMMISSIONER,
CORPORATION OF BANGALORE
BANGALORE



To

The Secretary to the Government of Mysore,
Local Self Government Department,
BANGALORE.



Subject - LEVY OF SURCHARGE FEES ON THE REGISTERATION OF DOCUMENTS IN THE CORPORATION OF BANGALORE

In reply to your letter No L 4511 dated the 25th July 1950 I write to state that the rate at which the levy of surcharge was made in the erstwhile Civil Station and is still continued under the Transitional Provisions Order is 2% vide extract of the bye-law enclosed

Forwarded with compliments

Yours faithfully,

N Keshavanarayana
MAYOR

COMMISSIONER

rs/

(17)

Extract from the Bangalore Municipal Law of 1897

Appendix No 57

N O T I C E

The Municipal Commission's resolutions No 2 dated the 24th April and the 26th June 1947, directing that under the provisions of Section 67-A of the Bangalore Municipal Law, the duty on transfer of immovable property in the Civil Station of Bangalore be increased from 1½% to 2%, provided that in no case shall the duty by way of surcharge, charged on any instrument, exceed the amount of duty leviable thereon under the Indian Stamp Act, 1899, by more than one-third thereof, having been duly confirmed as provided by Section 44 of the said law, it is hereby notified under Section 44 (8) that the increased rate will come into force with effect from the 1st December, 1947

"COPY"

COMMISSIONER

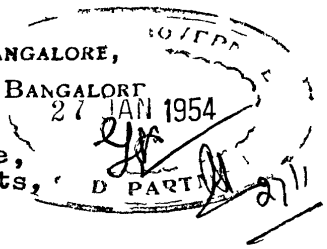
Corporation of the City of Bangalore

No A/1/1236/53-54 6943 CORPORATION OFFICES,
BANGALORE

Dated 22nd January *1954*

FROM

Sri K Henjerappa, B A, B L,
COMMISSIONER,
CORPORATION OF THE CITY OF BANGALORE,
BANGALORE



TO

The Secretary to Government of Mysore,
L S G & Planning Departments,
Bangalore

SIR,

Subject Surcharge fee on the registration of documents

With reference to the correspondence ending with your D O letter No L 11028 dated 30th November 1953 I write to state as follows

It is true that the Corporation while approving the taxation proposals after the formation of the Corporation, decided that a flat rate of 1 % on the amount of consideration be levied on all instruments of transfer exceeding Rs 5000/- As this is a levy t o be made with the sanction of the Government, the matter was under correspondence with the Government In the meanwhile ~~x~~ when the budget of 1951-52 was under discussion, it was proposed that the value of the instrument be reduced to Rs.2500/- This required an amendment to section 142 of the Corporation Act When the matter regarding amendment to the Corporation Act was referred to the Government, they replied that comprehensive proposals might be sent so that piece-meal amendments be avoided - vide letter No L 8500 dated 9-11-1951 A committee was therefore constituted to formulate amendments and this committee finalised all the amendments which are now pending approval of the Corporation As soon as they are approved they will be forwarded to Government In the meanwhile

p t o

the status-quo has to continue and the levy will have to be made in both the areas under the Transitional Provisions Order 1949.

Forwarded with compliments

(H S Seetharam,)
MAYOR

Yours faithfully,

(K Henjerappa,) 22/1
COMMISSIONER

TNL
22/1

Appendix F G—1]

SUBJECT Surcharge fee on (20) Registration of Documents

Diary No of letter replied to

Mysore Government Secretariat

( )

the 195

Date of issue

Signed by

List of enclosures

Copied by

Examined by

Section

File No

Serial No

No L 16491/12-3-52

To

The Commissioner C.C.

(Through the Mayor)

Sir,

With reference to the Correspondence ending with your letter No A/1/1236/53-54 dated 22/4/1954 on the Subject I am directed to state that Rules have been prescribed Consequent upon the Revision of Surcharge fee levied on the Registration of

(2)

documents as evidence the only

one and the civil Station.

area of the past 11 years

since the Corporation has come

into existence and the perpetration

of this discrimination [illegible] improper

and wrong. A Committee may

under the Corporation Act has to

be distributed equitably for

the entire Corporation area

Lucknow and not merely any particular

of the part regarding which

there is no decision also

so far. proposals on their

behalf may therefore be

sent to Govt. immediately

Yours faithfully

4/3/54

L.S.G. Secy.

23/3/54

4/3/54

(22)

L. 16471

Municipal Branch,
12 March 54

The
L S G & Planning Departments

To

The Commissioner,
Corporation of the City of Bangalore,
(through the Mayor)

Sir,

Subject - Surcharge fee on the Registration of Documents.

With reference to the correspondence ending with your letter No. A/1/1236/53-54 dated the 22nd January 1954 on the subject, I am directed to state that there have been repeated complaints of differences in the rate of surcharge fee levied on the registration of documents as between the City and the Civil Station area It is past 4 years since the Corporation has come into existence and the perpetuation of this distinctic even now is improper A common levy under the Corporation Act has to be introduced immediately for the entire Corporation area This need not await any amendment of the Act Proposals in this behalf may therefore be sent to Government immediately

Yours faithfully,

(V Hanumanthappa)
for Secretary to Government,
L S G & Planning Departments.

LNS 2.11/3.

312 S
29/3 Lan Secy
16943 pol

(23)

CORPORATION OF THE CITY OF BANGALORE.

No A/1/1856/53-54

CORPORATION OFFICES,
BANGALORE 501

Dated 12th April 195 4

FROM

THE COMMISSIONER,
CORPORATION OF THE CITY OF BANGALORE,
BANGALORE

16943/pol

To

The Secretary to Government of Mysore,
L S G & Planning Departments,
Bangalore

SIR,

Subject Surcharge fee on the registration of documents

& HAS

With reference to the correspondence ending with your letter No L 16471 dated 12th March 1954, I write to state that the Corporation at their meeting held on 31st March 1954 have resolved that the duty on certain transfer of property in the shape of an additional stamp duty be raised to 2 % in the area of the City of Bangalore Corporation in accordance with Section 97 (b) read with section 142 of the Corporation Act This has been published in the Gazette and local newspapers calling objections to be submitted on or before the 15th May 1954 After the Corporation confirms this proposal on receipt of objections, the Government will be requested to accord sanction as required by section 97 of the Act A common levy under the Corporation Act will then be introduced

Forwarded with compliments

Seetharam

(H S Seetharam,)
MAYOR

Yours faithfully,

Hanjerappa 14/4

(K Hanjerappa,)
COMMISSIONER

TNL

12/4

CM 46-54-6 (24) (28)

CORPORATION OF THE CITY OF BANGALORE.

No A.1/P R 24/54-55. Enc Two

GENERAL & REVENUE SECRETARIAT 2605 1954 MUNICIPAL BRANCH

CORPORATION OFFICES,
BANGALORE
Dated 1st July 1954

FROM

THE COMMISSIONER,
CORPORATION OF THE CITY OF BANGALORE,

CM 46-5

SECRETARIAT BANGALORE OVER 7 JUL 1954

To

The Secretary to the Govt., of Mysore,
L S G & Planning Departments,
Bangalore.

SIR

Sn ms 817

Subject - Duty on Transfer of property in the shape of an additional Stamp Duty

I invite kind reference to my letter No.A.1/11856/53-54 dated 16th April 1954 and write to state that only one objectio in this regard was received from the Southern Division Rate-Payers' Association suggesting that ½% be levied as per Section 142 of the Corporation Act both in the City and Civil area - vide copy enclosed

There is no force in this objection The public of the Civil Station have all along been paying for the past two decades at 2% on all transactions where the amount of the - consideration or the value of the property exceeds Rs.5,000/-. So far as that area is concerned, there is no change at all If at all there is any grouse, it should be from the City area where the rate was ½% in respect of transactions exceeding Rs.2,500/-. No objection is received from this area.

In the circumstances, the Corporation at their meeting held on 23rd June 1954 after considering the said objection, resolved that the duty on Transfer of Property be raised to 2% in accordance with Section 97 read with Section 142 of the Corporation Act (vide copy of the resolution enclosed) This levy on uniform basis will remove the present anamolous position

I request that the Government may be pleased to accord very early sanction to the resolution of the Corporation as

Pto

as required under Section 97 (L) of the Corporation Act.

FORWARDED WITH COMPLIMENTS.

Yours faithfully,

(SEETHARAM, H.S.)
MAYOR

(K. HENJERAPPA)
COMMISSIONER.

SVR/-

(26)

RESOLUTION PASSED AT THE ORDINARY GENERAL MEETING OF THE CORPORATION OF THE CITY OF BANGALORE HELD ON THE 23RD JUNE 1954.

---

10 Corporation resolution dated 31-3-1954 that the duty on transfer of property be raised to 2% in accordance with Section 97 read with Section 142 of the Corporation Act and that objections be called from the public under Section 98(2) of the Corporation Act and Commissioner's report with the objection received in this behalf.

Sri V.P. Deenadayalu Naidu moved the following resolution -

"Resolved after considering the objection received in this regard and the note of the Commissioner, that the previous resolution of the Corporation dated 31-3-1954 that the duty on transfer of property be raised to 2% in accordance with Section 97 read with Section 142 of the Corporation Act, be confirmed "

Sri M Jayaseelan seconded the resolution and it was passed.

Sd/- SEETHARAM, H S.
MAYOR.

" C O P Y "

FOR COMMISSIONER,
CORPORATION OF BANGALORE.

SVR/-

(27)

Letter No. nil dated 30th April, 1954 from Sri R.W. Bronkhurst, Hon. Secretary & Treasurer, Southern Division Rate-Payers' Associat 19, Moyenville Road, Bangalore-1, addressed to the Commissioner, Corporation of the City of Bangalore, Bangalore.

Subject - Resolution No A.1/242/54-55 dated 3rd April, 1954 on the subject of the duty on the transfer of certain property, in the shape of an additional stamp duty

---

With reference to your above resolution, I am requested by my Committee to convey their appreciations for the action taken by you, in removing the invidious distinction which existed between the City and Civil Areas, in the levy of the sur-charge on the transfer of property in question, but it would be more appreciated if the equalisation in the rates had been effected, by reducing the 2% now levied in the Civil Area, to the level of the ½% in the City area.

As any objections on this fixation, are to be submitted to you by the 15th May '54, my Committee, would be obliged for a further reconsideration of the rate on the lines as stated above, i e , 1/2% leviable to both City and Civil Areas.

Thanking you

" C O P Y "

N Sadasiva

FOR COMMISSIONER,
CORPORATION OF BANGALORE.

SVR/-

M G S App F VI—G 2]

SUBJECT

(28)

Diary No of letter replied to

Mysore Government Secretariat

( )

the *195*

Date of issue 195

Signed by

May this be—
(i) printed ?
(ii) treated as a Standing Order ?
(iii) published in the Gazette English Part ?
(iv) translated ?
(v) placed at the disposal of the Press ?
(vi) published in the Gazette Kannada Part ?

Section CN

Serial No 46 54

File No 8

Proceedings of the Government of Mysore

Read— Correspondence during with letter no A-1 PR 24/54-55 dated 1/6-7-1954 from the Commissioner C C B forwarding the recommendations ~~no 149 and~~ Order thereon ~~No~~ no 10 dated ~~22-5-49~~ 23-6-1954 of the City Municipal Corporation approving the raising the rate of duty on transfers of immovable property in the form of surcharge from ½ % to 2 % with a view to augment the resources of the Municipality and to bring about the uniformity

(29)

~~The~~ levy of levy in the city and in the Civil Station area and adding that the objection received from the Secretary Rate Payers to levy at 1½ in both the Places, has no force

ORDER NO L 10717-23/57-12-54

Enclosure is ordered to be Resolution of the Corporation of the City of Bangalore Municipal Corporation under Section 97 (1) read with Section 14 of the Bangalore City of Bangalore municipal Corporation Act, 1949 (Bangalore Act No LXIX of 1949)

List of Enclosures

Copied by

Examined by

WD/03540—GPB—40 000—13 8 53

2) The rate of levy of this duty will ~~be~~ be at (two percent) 2% on the amount of Consideration, the Value of the Property or the amount Secured by ~~the~~ Sale gift or mortgage

3) The above levy may be brought into force from 1st January 1955 ~~1-10-1954 or the date~~ Subject to approval

4) The Rules framed by ~~the Government~~ under Section 144 of the C B M C Act, 1949 for the levy and Collection of duty on transfers of moveable Properties are appended to this order

Notification separately

List of Enclosures

Yours Commissioner CCB Testing Pay
" D G of Registration
" Commissioner for Stamps
" D C Bangalore ~~X District~~
~~Registrar Bangalore Dt~~
" ~~A G~~
Copied by " Controller ADD
Examined by Auditor CCB
" D G of Registration

22/7
Secretary
H&S + Revenue Depts

M G S App F VI—G 2]

SUBJECT

Diary No of letter replied to

Section

Serial No

File No

Mysore Government Secretariat

( )

the *195*

Proceedings of the Government of Mysore

Read—

Date of issue 195

Signed by

Order thereon —No

May this be—

(i) printed ?

(ii) treated as a Standing Order ?

(iii) published in the Gazette English Part ?

(iv) translated ?

(v) placed at the disposal of the Press ?

(vi) published in the Gazette Kannada Part ?

(31)

PROCEEDINGS OF THE GOVERNMENT OF MYSORE

REVENUE.-

Correspondence ending with letter No.R.D.No.24/54-55 dated 1/6-7-1954 from the Commissioner, Corporation of the City of Bangalore, forwarding for sanction the resolution No.10 dated 27-6-1954 of the City of Bangalore Municipal Corporation approving the raising of the rate of duty on transfers of immovable property in the form of surcharge from ½% to ¾% with a view to augment the resources of the municipality and to bring about uniformity of levy in the city and in the erstwhile Civil Station area and stating that/the one objection received from the Southern Division Rate Payers to levy at 1% in both the places has no force.

ORDER No.L: 10513-23/CM46-54-8

Dated, Bangalore, the 7-12-54

Sanction is accorded to the resolution of the City of Bangalore Municipal Corporation under Section 67 (b) read with Section 142 of the City of Bangalore Municipal Corporation Act, 1949 (Mysore Act No.LVII of 1949).

2. The rate of levy of this duty will be at (two percent) 2% on the amount of consideration, the value of the property or the amount secured by sale, gift or mortgage.

3. The above levy may be brought into force from 1st January 1955..

(S.Hanumanthappa)
for Secretary to Government,
Local & Planning Departments.

To

The Commissioner, Corporation of the City of Bangalore thro' the Mayor
* Inspector General of Registration in Mysore, Bangalore.
* Commissioner for Stamps in Mysore, Bangalore.
* Deputy Commissioner, Bangalore District.
* Accountant General, Mysore, Bangalore.
* Controller, State Accounts Department, Bangalore.
* Auditor, Corporation of the City of Bangalore.

krr-12/7.12

PROCEEDINGS OF THE GOVERNMENT OF MYSORE (32)

- PART:-

Correspondence ending with letter No. M.C.M.22/54-55 dated 1/6-7-1954 from the Commissioner, Corporation of the City of Bangalore, forwarding for sanction the resolution No.10 dated 23-6-1954 of the City of Bangalore Municipal Corporation approving the raising of the rate of duty on transfers of immovable property in the form of surcharge from 1½ to 2% with a view to augment the resources of the Municipality and to bring about uniformity of levy in the City and in the erstwhile Civil Station area and adding that the objection received from the Southern Division Rate Payers Association in both the places, has no force.

ORDER No. 10515-23 Confd 46=54-58

Dated: Bangalore, the 4-12-54.

Sanction is accorded to the resolution of the City of Bangalore Municipal Corporation under Section 97 (h) read with Section 142 of the City of Bangalore Municipal Corporation Act, 1949 (Mysore Act No.LVIX of 1949).

2. The rate of levy of this duty will be at (two percent) 2% on the amount of consideration, the value of the property or the amount secured by sale, gift or mortgage.

3. The above levy may be brought into force from 1st January 1955.

(L.Hanumanthappa)
for Secretary to Government,
Local & Planning Department.

To

The Commissioner, Corporation of the City of Bangalore, through the Mayor
- Inspector General of Registration in Mysore, Bangalore,
- Commissioner for Stamps in Mysore, Bangalore,
- Deputy Commissioner, Bangalore District,
- Accountant General, Mysore, Bangalore,
- Controller, State Accounts Department, Bangalore,
- Auditor, Corporation of the City of Bangalore.

knr-12/7.12

(33)

C/1 46 Sh. 7

Notification

No. L 10709 Dated 12-54.

In exercise of the Powers conferred by section 144 read with sections 142 and 143 of the City of Bangalore Municipal Corporation Act, 1949 (Mysore Act No LXIX of 1949) and in supersession of the Rules issued in G.O No. L 9328-33/ and 170-45-6 dated 15-9-1947, ~~H. H. the Rajpramukh~~ Govt of Mysore are pleased to make the following Rules for regulating the levy and collection of duty on transfers of immovable property in the form of exchange to be levied by the Bangalore City Municipal Corporation

— Rules —

Enclosed

(34) Bod in the Name of Allah

Secy Lands & Housing Dept

To

Rec. Commissioner, Supreme Gazette for Publication in the Gazette and for supplying 150 printed copies thereof to the Municipal Branch of the Secretariat and 50 Cdns to the Commissioners C&S

L/A/10-6
7-12-54 Dft

The Commissioners C&S Regt in Mayor

Dr. of Relishaken

Secretary of Lands

do Bengalee

Agr

Cattle Asst.

Auditor C&S

Asst Secretary

(35)

Draft

No L 9328 33—ML 170 45 6, DATED 15TH SEPTEMBER 1947

ANNEXURE

Act II

RULES

97(A) read with Section 142 of the City of Bangalore Municipal Corporation Act, 1949

1 (i) The transfer duty imposed by Section 67-A of the Mysore City Municipalities Act 1933 as amended on all instruments of transfer of immoveable property situated within the limits of the Bangalore City Municipality by sale, gift or mortgage which may be executed after the introduction of the above duty shall be paid and recovered in the same way and under the same procedure as the ordinary duty imposed on such instruments by the Mysore Stamp Act 1900

2 (i) Whenever any instrument referred to in Rule 1 is presented before the Registering Officer in the City of Bangalore he must see whether the particulars referred to in Section 27 of the Mysore Stamp Act 1900 are set forth separately in the instrument in respect of property situated within the limits of the City Municipality as required by Section 76-A of the Mysore City Municipalities Act, 1933 Corporation 142 of the city of Bangalore Municipal Corporation Act 1949

(ii) If the said particulars be not so separately set forth in any such instrument the said officer must impound it and forward it to the District Registrar Bangalore calling his attention to Section 64 of the Mysore Stamp Act 1900 as extended by Section 67-A of the said City Municipalities Act 97(A) of the City of Bangalore Municipal Corporation Act, 49

3 (i) Every Registering Officer in the City of Bangalore who registers any instrument referred to in Rule 1 shall keep an account of the duty paid in respect of each such instrument showing separately the duty imposed by the Mysore Stamp Act 1900 and the transfer duty imposed by the City Municipalities Act

(ii) The said accounts shall be consolidated quarterly under the orders of the Inspector General of Registration and each quarterly consolidated account shall be sent by him to the Comptroller within two months after the close of the quarter

4 If in any case it be impossible to recover the full duty payable on any instrument referred to in Rule 1 then only such portion of the duty realised on such instrument as is in excess of the duty imposed by the Mysore Stamp Act 1900 shall be treated in the said accounts as duty imposed by Section 97(A) of the City Municipalities Act 1933 of Bangalore Municipal Corporation Act 1949

5 The Comptroller shall within three months after the close of each quarter arrange to pay to the Municipal Commissioner Bangalore City so much of the duty shown in the said consolidated accounts as represents the transfer duty imposed by Section 97(A) of the City Municipalities Act, 1933. of Bangalore Municipal Corporation Act 1949

6 A commission of one per cent shall be paid to Government for the collection of transfer duty

⊕ 1 (iii) A rate of two percent on the amount of the Consideration, the value of the property or the amount secured by the mortgage mortgage as set forth in the instruments shall be levied

WD 574—GPB—500—11 11 47

22/+

Secretary

Asst Secretary to Govt

Law

20/9

21/10

S.O.

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

GENERAL AND REVENUE DEPARTMENTS

O No L 9328 33—Ml 170 45 6 dated 15th September 1947

Rules for regulating the levy and collection of duty on transfers of immoveable property in the form of a surcharge to be levied by the Bangalore City Municipal Council

"Sanctions the —

READ—

Notification No L 5632—Ml 193—43 3 dated 9th December 1944 issuing rules for regulating the levy and collection of duty on transfers of immoveable property in the form of a surcharge to be levied by the Bangalore City Municipal Council

2 Letter No 14733—Ml 170 45 4 dated 29th June 1946 addressed to the Inspector General of Registration in Mysore directing that the levy of duty at 1 per cent as ordered in notification dated 8th December 1944 read above be held in abeyance until further orders

3 Correspondence ending with letter No C 30—46 47 dated 26th July 1946 from the Inspector General of Registration on the above subject

4 Correspondence ending with letter No Ai 348 39 dated 10th January 1947 from the Municipal Commissioner Bangalore City stating that the draft rules in this behalf were published in the local papers inviting objections to the levy of this duty and that after considering the two objection petitions received in this behalf the City Municipal Council has at its meeting held on 7th December 1946 resolved that the above duty may be levied at half per cent on the amount of consideration set forth in the deed of conveyance etc and requesting orders of Government in the matter

ORDER No L 9328 33—ML 170 45 6, DATED BANGALORE, THE 15TH SEPTEMBER 1947

Government are pleased to sanction the above resolution of the Bangalore City Municipal Council, under Section 67 A (3) read with Section 228 of the Mysore City Municipalities Act, 1933, as amended from time to time The rate of levy of this duty will be at half per centem, on, as the case may be, the amount of consideration, the value of the property or the amount secured by the mortgage, as set forth in the instrument

The above levy may be brought into force from 1st October 1947

The rules framed by the Government in this behalf are appended to this Order

SYED ABDUL ALEEM,
Secretary to Government,
Revenue Department

To—The Municipal Commissioner Bangalore City through the President City Municipal Council Bangalore
The Inspector General of Registration in Mysore
The Stamp Commissioner in Mysore
The Deputy Commissioner Bangalore District and the District Registrar Bangalore District
The Comptroller to Government

Exd —T N S

(36)

NOTIFICATION

No L 10709—C M 46 51 7 Bangaloie d ted 7th D cember 1954

In exercise of the powers conferred by Section 144 read with Sections 142 and 143 of the City of Bangalore Municipal Corporation Act, 1949 (Mysore Act No LXIX of 1949) and in supersession of the rules issued in Government Order No L 9328 33—Ml 170 45 6, dated 15th September 1947, Government of Mysore are pleased to make the following rules for regulating the levy and collection of duty on transfers of immoveable propeity in the form of surcharge to be levied by the Bangalore City Municipal Corporation

RULES

1 (i) The transfer duty imposed by Section 97 (*h*) read with Section 142 of the City of Bangalore Municipal Corporation Act, 1949, as amended, on all instruments of transfer of immoveable property situated within the limits of the Bangalore Corporation by sale, gift, or mortgage which may be executed after the introduction of the above duty shall be paid and recovered in the same way and under the same procedure as the ordinary duty imposed on such instruments by the Mysore Stamp Act, 1900

(ii) A rate of two per cent on the amount of the consideration of the value of the property or the amount secured by the mortgage as set forth in the instruments shall be levied

2 (i) Whenever any instrument referred to in Rule 1 is presented before the Registering Officer in the City of Bangalore, he must see whether the particulars referred to in Section 27 of the Mysore Stamp Act, 1900 are set forth separately in the instrument in respect of property situated within the limits of the Corporation as required by Section 142 of the City of Bangalore Municipal Corporation Act, 1949

(ii) If the said particulars be not so separately set forth in any such instrument, the said officer must impound it and forward it to the District Registrar, Bangalore, calling his attention to Section 64 of the Mysore Stamp Act 1900, as extended by Section 97 (*h*) of the City of Bangalore Municipal Corporation Act, 1949

3 (i) Every Registering Officer in the City of Bangalore who registers any instrument referred to in Rule 1 shall keep an account of the duty paid in respect of each such instrument, showing separately the duty imposed by the Mysore Stamp Act, 1900, and the transfer duty imposed by the Corporation Act

(ii) The said accounts shall be consolidated quarterly under the orders of the Inspector General of Registration and each quarterly consolidated account shall be sent by him to the Accountant General within two months after the close of the quarter

4 If in any case it be impossible to recover the full duty avable on any instrument referred to in Rule 1 then only such ortion of the duty realised on such instrument as is in excess of the uty imposed by the Mysore Stamp Act 1900 shall be treated in the aid accounts as duty imposed by Section 97 (*h*) of the City of Bangalore Municipal Corporation Act, 1949

5 The Accountant General shall, within three months after he close of each quarter arrange to pay to the Commissioner, Corporation of the City of Bangalore, so much of the duty shown in he said consolidated accounts as represents the transfer duty imposed y Section 97 (*h*) of the City of Bangalore Municipal Corporation ct, 1949

6 A commission of one per cent shall be paid to Government or the collection of transfer duty

By Order and in the name of Rajpramukh,

G V K RAO,
Secretary to Government,
Local Self Government and
Planning Departments

Printed by the Director of Printing Stationery and Publications at the Government Press Bangalore

NOTIFICATION

No L 10703—C M 46 51 7 B ngalo e d ted 7th D cember 1951

In exercise of the powers conferred by Section 144 read with sections 142 and 143 of the City of Bangalore Municipal Corporation Act, 1949 (Mysore Act No LXIX of 1949) and in supersession of the rules issued in Government Order No L 9328 33—Ml 170 45 6, dated 15th September 1947, Government of Mysore are pleased to make the following rules for regulating the levy and collection of duty on transfers of immoveable property in the form of surcharge to be levied by the Bangalore City Municipal Corporation

RULES

1 (i) The transfer duty imposed by Section 97 (*h*) read with section 142 of the City of Bangalore Municipal Corporation Act, 1949, as amended, on all instruments of transfer of immoveable property situated within the limits of the Bangalore Corporation by sale, gift, or mortgage which may be executed after the introduction of the above duty shall be paid and recovered in the same way and under the same procedure as the ordinary duty imposed on such instruments by the Mysore Stamp Act, 1900

(ii) A rate of two per cent on the amount of the consideration of the value of the property or the amount secured by the mortgage as set forth in the instruments shall be levied

2 (i) Whenever any instrument referred to in Rule 1 is presented before the Registering Officer in the City of Bangalore, he must see whether the particulars referred to in Section 27 of the Mysore Stamp Act, 1900 are set forth separately in the instrument in respect of property situated within the limits of the Corporation as required by Section 142 of the City of Bangalore Municipal Corporation Act, 1949

(ii) If the said particulars be not so separately set forth in any such instrument, the said officer must impound it and forward it to the District Registrar, Bangalore, calling his attention to Section 64 of the Mysore Stamp Act 1900, as extended by Section 97 (*h*) of the City of Bangalore Municipal Corporation Act, 1949

3 (i) Every Registering Officer in the City of Bangalore who registers any instrument referred to in Rule 1 shall keep an account of the duty paid in respect of each such instrument, showing separately the duty imposed by the Mysore Stamp Act, 1900, and the transfer duty imposed by the Corporation Act

(ii) The said accounts shall be consolidated quarterly under the orders of the Inspector General of Registration and each quarterly consolidated account shall be sent by him to the Accountant General within two months after the close of the quarter

4 If in any case it be impossible to recover the full duty payable on any instrument referred to in Rule 1 then only such portion of the duty realised on such instrument as is in excess of the duty imposed by the Mysore Stamp Act 1900 shall be treated in the said accounts as duty imposed by Section 97 (*h*) of the City of Bangalore Municipal Corporation Act, 1949

5 The Accountant General shall, within three months after the close of each quarter arrange to pay to the Commissioner, Corporation of the City of Bangalore, so much of the duty shown in the said consolidated accounts as represents the transfer duty imposed by Section 97 (*h*) of the City of Bangalore Municipal Corporation Act, 1949

6 A commission of one per cent shall be paid to Government for the collection of transfer duty

By Order and in the name of Rajpramukh,

G V K RAO,
Secretary to Government,
Local Self Government and
Planning Departments

N-16
C-36